Manitoba
Council on Post-Secondary Education

Annual Report
2013-2014

Manitoba

His Honour the Honourable Phillip S. Lee, C.M., O.M.
Lieutenant-Governor of Manitoba
235 Legislative Building
Winnipeg, Manitoba R3C 0V8

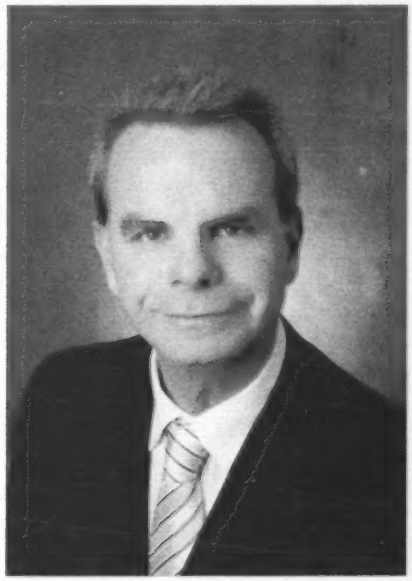
Your Honour:

I have the privilege of presenting for the information of Your Honour the Annual Report of the Council on Post-Secondary Education for the fiscal year ending March 31, 2014.

Respectfully submitted,

"Original signed by James Allum"

James Allum



May 2, 2014

Honourable James Allum
Minister of Education and Advanced Learning
162 Legislative Building
Winnipeg, Manitoba R3C 0V8

Dear Minister:

With this transmittal letter, I am pleased to provide the final annual report of the Council on Post Secondary Education.

Your government has been in power for most of the life of the Council and our work together reflects the serious commitment that you and your colleagues have made to higher education. This period has witnessed significant growth in terms of funding for post-secondary education, enrolments and graduates, new and innovative programming, and the capital to support this expansion. Over this period, Manitoba's economy has experienced significant growth and Government's investment in post-secondary education has been a major contributor to this progress.

It is clear that this has been an exhilarating time for the post-secondary sector. Our post-secondary institutions are to be commended for the way in which they have risen to the occasion. On behalf of Council members, both past and present, I would like to thank you for giving us the opportunity to play a key role in such a pivotal period. We know that a strong vision continues and we are confident that you will continue to build a post-secondary system that allows all Manitobans to achieve their full potential.

Respectfully submitted,

"Original signed by Curtis Nordman"

Curtis Nordman, D. Phil.
Chair

Table of Contents

Chapter I 1
1.0 Department Plan – Education and Advanced Learning 1
Chapter II **2**
2.0 Activities of the Council on Post-Secondary Education 2
2.1 Programs 2
2.1.1 System Restructuring Envelope 2
2.1.2 Other Council Administered Funding 3
2.2 Policy Activities 4
2.2.1 Post-Secondary Information Management 5
2.3 Finance 5
2.3.1 Operating Budgets 5
2.3.2 Major Capital 5
2.3.3 Projects 6
2.4 Accountability 7
2.4.1 Monitoring System Performance 7
2.4.2 Public Reporting and Disclosure 7
Chapter III **9**
Management's Report **10**
Independent Auditor's Report 11
Chapter IV **30**
Membership of the Council on Post-Secondary Education 30
Secretariat of the Council on Post-Secondary Education 31
Appendix A **32**
Public Interest Disclosure (Whistleblower Protection) Act 32
Appendix B **33**
Performance Reporting - Council on Post-Secondary Education 33

Chapter I

1.0 Department Plan – Education and Advanced Learning

Vision
That learners have opportunities to develop their potential in a global knowledge society and contribute to the economic, social and cultural life of Manitoba.

Mission
Together with our partners and stakeholders, Education and Advanced Learning's mission is to support learners by facilitating high quality, affordable, and accessible learning opportunities. To achieve this, we will:

- Develop, administer, monitor and evaluate government programming that supports post-secondary education and adult learning;
- Provide financial and other assistance to enable learners to access learning;
- Support seamless and coherent links across the education, learning and training systems;
- Monitor and evaluate, and conduct research and analysis about, post-secondary education and adult learning;
- Support increased adult literacy skills in the Province through an Adult Literacy Strategy;
- Support internationalization in the Province through an International Education Strategy;
- Ensure that information reported by the government about post-secondary education and adult learning is accurate and timely; and
- Facilitate the contribution of education, learning and training systems to Manitoba's economic, cultural and social goals.

Chapter II

2.0 Activities of the Council on Post-Secondary Education

The ongoing activities that comprise the work of the Council and staff Secretariat were structured around the following areas:

1. Programs
2. Policy
3. Finance
4. Accountability

2.1 Programs

Council approved several new programs and modifications to current programs in 2013/14, which are listed below:

Institution	Program Name
Assiniboine Community College	Practical Nursing Diploma Program (Third Rural Rotating Site)
	Workplace-Based Early Childhood Education
	Advanced Diploma in Sustainable Food Systems
École technique et professionnelle (Université de Saint-Boniface)	Programme accéléré – Éducation de la jeune enfance (Early Childhood Education Workplace-Based Program)
Red River College	Diploma in Diagnostic Medical Sonography (Ultrasound)
University of Manitoba	Bachelor of Arts (Honours) in Anthropology

2.1.1 System Restructuring Envelope

The System Restructuring Envelope is designed to support projects that restructure some aspect of the post-secondary education system in Manitoba.

In 2013/14 fiscal year, the Council approved $400,000 from the System Restructuring envelope.

All projects received one-time funding unless otherwise indicated.

University of Manitoba

Support for Midwifery Program
Council provided $50,000 in 2013/14 to support the midwifery education program partnership process between University College of the North and the University of Manitoba.

University of Winnipeg

Cultural Supports
Council approved the University of Winnipeg's request for $45,000 in 2013/14 to address program delivery costs related to indigenous cultural supports.

Urban & Inner City Studies
Council approved $55,000 in 2013/14 in support of the Urban and Inner-City Studies Department at the University of Winnipeg for community outreach and student support.

University College of the North

Program Alignment
Council approved $75,000 in 2013/14 to support the restructuring of programming, arising from the University College of the North review, to achieve greater efficiencies and sustainability in program delivery.

Campus Manitoba

Transfer Credit Database
Council approved $175,000 in 2013/14 in support of Campus Manitoba's development of a publicly searchable database of transfer credit agreements between public post-secondary education institutions in Manitoba.

2.1.2 Other Council Administered Funding

Other funding administered by COPSE in 2013/14 included:

Manitoba Early Learning and Child Care (Department of Family Services)

Workplace-Based Early Childhood Education Program
COPSE administered $209,057 in 2013/14 in support of the Workplace-Based Early Childhood Education program at Assiniboine Community College.

Workplace-Based Early Childhood Education Program
COPSE administered $211,000 in 2013/14 in support of the Workplace-Based Early Childhood Education program at École technique et professionnelle.

Immigration and Multiculturalism (funding provided to Manitoba by Human Resources and Skills Development Canada)

Qualification Recognition Supports and Post-Secondary Education Bridge Programming for Internationally Educated Professionals and Trades/People
COPSE administered $670,525 in 2013/14 to support the *Qualification Recognition Supports and Post-Secondary Education Bridge Programming for Internationally Educated Professionals and Trades People* project. Funded pilot projects were:

- Assiniboine Community College
  - Early Childhood Educator
  - Heavy Duty Equipment Technicians & Truck Transport Mechanic

- Red River College
  - Engineering Technologist

Manitoba Student Aid

Student Aid Tuition Rebate
COPSE transferred $112,000 in 2013/14 to Manitoba Student Aid to support the Nurse Practitioner Tuition Rebate program.

Entrepreneurship Training and Trade

Engineer in Residence
COPSE administered $83,565 in 2013/14 in support of a faculty position within the Faculty of Engineering at the University of Manitoba, whose activities will be directly related to preparation of future employees for employment related to engine testing and coordination with external partners in the aero-engine testing industry.

Mitacs Accelerate and Elevate Programs
COPSE administered $200,000 in 2013/14 to support the University of Manitoba's participation in the *Mitacs Accelerate* internship and *Mitacs Elevate* fellowship programs.

2.2 Policy Activities

Use of the term "University" under *The Degree Granting Act*
In December 2008, the Legislative Assembly of Manitoba passed *The Degree Granting Act*. This Act included provisions that gave the Minister responsibility for approving the use of the term 'university' and 'varsity' in a business undertaking or in advertising. In 2009, consistent with the Act, the Minister delegated the authority to COPSE. In January 2009, COPSE approved a policy that provides guidance when analyzing requests for the use of the term 'university' or 'varsity' in a business undertaking or in advertising. Analysis is prepared and presented to COPSE to assist COPSE in coming to a decision.

During the reporting year, COPSE applied the policy for the following request:

1. «The University of Winnipeg Club Inc.» which was the previously named University of Winnipeg Faculty and Staff Club Inc. applied to use the term 'university' in its revised name. COPSE approved the request based on established policy.

Inter-Provincial Training Agreements
In 2013/14, COPSE administered Inter-Provincial Training Agreements for Veterinary Medicine with the University of Saskatchewan and the other western provinces for a total of 60 seats, for Optometry with the University of Waterloo in Ontario for a total of 10 seats, and for Nuclear Medicine with Southern Alberta Institute of Technology (SAIT) in Alberta for a total of 6 seats.

2.2.1 Post-Secondary Information Management

Education and Advanced Learning Data Strategy

In 2013/14 COPSE became the lead agency on the implementation of a data strategy for the post-secondary and adult education sectors in Manitoba. The data strategy is designed to increase efficiency in the collection of data, and strengthen accountability and reporting.

2.3 Finance

Estimates Process

2.3.1 Operating Budgets

The annual Estimates process for the universities and colleges commenced in June 2013. At that time, the Council requested that institutions review the financial requirements for the following fiscal years 2014/15 to 2016/17 and submit an Estimates request for the Council's review. The Estimates information was requested in a format that allowed for comparative analysis of institutions. In this way, the Council could make informed judgments about the requirements of each institution when formulating its recommendations to Government.

Institutions were requested to provide a base level budget with explanations for increases and a detailed assessment of impacts, as well as information related to enrolment levels and staffing, and status reports on previously funded new programs and System Restructuring grants.

The budget submissions were received in September 2013, at which time the Council reviewed the individual submissions and the analyses of the financial requirements prepared by Council staff. Following this review, the Council members met with each institution separately so that the institution could present its budget request and provide additional information to the Council. The Council also met with faculty and student representatives.

Following the meetings with the colleges and universities, the Council developed a presentation for the Minister of Education & Advanced Learning, recommending funding levels for the post-secondary education system. This was based on the information provided by the colleges and universities and the Council's analysis of funding requirements. The Minister reviewed the presentation and then made recommendations to Government. Final funding levels were determined and communicated following the budget announcement in spring 2014. The Council then finalized its allocation of available funds by institution and the colleges and universities were advised.

2.3.2 Major Capital

The annual Estimates process for Major Capital at the universities commenced June 2013. At that time, the Council requested that institutions review their multi-year major

capital requirements beginning in 2014/15 and submit them as part of the Estimates request.

The Council has responsibility for approving capital projects and distributing major capital grants at the universities only. In 2008/09, the Council hired an external consulting firm to conduct a comprehensive review of all the capital requests at the universities. Those requests were prioritized based on predetermined criteria. The capital ranking process that was developed by the external consulting firm continues to be used to determine the distribution of major capital grants.

MIT has responsibility for funding Major Capital projects at the colleges and at UCN. College projects were considered by MIT concurrently with the requests from other government departments. Funding decisions were communicated to the Council, the colleges and to UCN when the budget was announced in spring 2014.

2.3.3 Projects

The review of major capital projects has proven to be successful in identifying the projects that require immediate attention and in accessing additional funds from Government. Some of the major projects funded in 2013/14 included:

Brandon University

- McMaster Skylight
- Education Building North Doors
- Jeff Umphrey Building Exterior Caulking
- Flooring Replacement
- Brodie Building Roof Replacement
- Chemical Storage

University of Manitoba

- Asbestos Abatement
- Fire Safety non-compliance
- Sewer System Upgrades and Backflow Prevention
- Window Replacement
- Bannatyne Electrical Distribution Upgrade

University of Winnipeg

- Power Distribution Duckworth Centre
- Cooling Tower
- Manitoba Hall Concrete Shades
- Fire Safety Plans
- Flooring Upgrades

2.4 Accountability

COPSE undertook the following work related to accountability this year.

2.4.1 Monitoring System Performance

Indicators

Post-secondary institutions continued to report indicators of student success, including information on retention, attrition and graduation rates at colleges and universities. These are published in the annual Statistical Compendium.

Program Costing

Beginning in 1997/98, institutions report program costs using a common methodology. This methodology employs common definitions, procedures and reporting formats to allow for better comparative analysis of financial data from public universities and colleges in the province. Data is collected annually from public universities and colleges.

2.4.2 Public Reporting and Disclosure

Annual Reports

As required by *The Council on Post-Secondary Education Act*, COPSE prepares and submits to the Minister of Education and Advanced Learning an annual report of its operations, including the audited financial statements, within six months following the end of the fiscal year.

The universities and colleges are required to prepare and submit an annual report of operations including the audited financial statements to COPSE and to the Minister of Education and Advanced Learning. These reports are required within six months for the universities and within four months for the colleges, following the end of each fiscal year.

As required by *The Colleges Act*, the colleges must prepare an annual budget prior to the beginning of each fiscal year. Colleges must also publish an annual academic report that includes student information on enrolment, attrition, graduation, and graduate employment placement in accordance with the guidelines provided.

These documents are analyzed throughout the year by COPSE and information is utilized for funding requests to Government and to report on the activities of the post-secondary institutions in Manitoba.

Statistical Compendium

In fall 2013, COPSE released the eleventh edition of the annual Statistical Compendium on its website for the 2011-2012 academic year. The Compendium, developed in cooperation with the colleges and universities, contains data on student enrolments, graduates, programs, tuition fees, retention rates, etc. in the post-secondary education system. The Compendium is available on COPSE's website (www.copse.mb.ca).

Whistleblower Reporting

The Public Interest Disclosure (Whistleblower Protection) Act came into force in 2007, and included a requirement for annual reporting. In 2013/14, COPSE did not receive any disclosures under the *Act*. This was the same as in 2012/13.

Freedom of Information Requests In 2013/14, COPSE handled four requests for information under *The Freedom of Information and Protection of Privacy Act* (FIPPA). This is compared to six requests handled in 2012/13.

Chapter III

THE COUNCIL ON POST-SECONDARY EDUCATION

FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2014

WINNIPEG, MANITOBA, CANADA

Management's Report

Management's Responsibility for the Council on Post-Secondary Education's Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Council. The Council reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, Office of the Auditor General of Manitoba, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Council on Post-Secondary Education and meet when required.

On behalf of Council on Post-Secondary Education

"Original signed by Ray Karasevich"

Ray Karasevich
Secretary

"Original signed by Carlos Matias"

Carlos Matias, CGA
Chief Financial Officer

June 6, 2014

OFFICE OF THE
AUDITOR GENERAL
MANITOBA

INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba
To the Council on Post-Secondary Education

We have audited the accompanying financial statements of the Council on Post-Secondary Education, which comprise the statement of financial position as at March 31, 2014, and the statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Council on Post-Secondary Education as at March 31, 2014 and the results of its operations, the changes in its net financial assets, and its cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

500 - 330 Portage Avenue Winnipeg, Manitoba R3C 0C4 office: (204) 945-3790 fax: (204) 945-2169
www.oag.mb.ca

Repeal of The Council on Post-Secondary Education Act

Without modifying our opinion, we draw attention to Note 11 to the financial statements, which describes that the Provincial Government introduced legislation to repeal The Council on Post-Secondary Education Act.

Office of the Auditor General

Office of the Auditor General
June 6, 2014
Winnipeg, Manitoba

Council on Post-Secondary Education

Statement of Financial Position
As at March 31, 2014

	2014	2013
FINANCIAL ASSETS		
Cash and cash equivalents	$ 254,293	$ 210,721
Accounts receivable, Province of Manitoba	621,266	7,659,766
Loan Receivable, Province of Manitoba (Note 3)	1,476,561	1,381,354
Total Financial Assets	2,352,120	9,251,841
LIABILITIES		
Accounts payable and accrued liabilities	113,783	105,032
Grants Payable	521,266	7,499,766
Provision for employees' severance benefits (Note 6)	145,135	131,030
Provision for employer's share of employees' pension benefits (Note 7)	1,372,420	1,277,213
Total Liabilities	2,152,604	9,013,041
NET FINANCIAL ASSETS	199,516	238,800
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 5)	46,356	37,358
Total Non-Financial Assets	46,356	37,358
ACCUMULATED SURPLUS	$ 245,872	$ 276,158

Contractual Obligations (Note 8)

"Original signed by Curtis Nordman"

Dr. Curtis Nordman, Chair

"Original signed by Bonnie Proven"

Bonnie Proven, Vice-Chair

The accompanying notes and supplementary schedule are an integral part of these financial statements

Council on Post-Secondary Education

Statement of Operations
For the year ended March 31, 2014

	Budget	2014	2013
REVENUE			
Province of Manitoba grants:			
Department of Education and Advanced Learning	$ 649,679,000	$ 634,653,532	$ 615,067,152
Other	-	1,417,221	783,565
Interest	-	1,608	2,650
Total Revenue	649,679,000	636,072,361	615,853,367
EXPENSES			
Operating grants	571,175,000	558,379,889	543,009,359
Support programs	1,457,000	1,663,258	1,264,488
College Expansion Initiative grants	47,063,000	45,269,000	42,502,000
Post-Secondary Strategic Initiatives	400,000	400,000	100,000
Equipment and Renovations grants	6,246,000	6,246,000	6,246,000
Capital grants	5,325,000	5,323,027	5,322,221
ACCESS grants	10,533,000	10,490,800	10,190,728
Inter-Provincial Training Agreements	5,917,000	5,842,971	5,708,444
Administrative and Other, Schedule 1	1,563,000	2,487,702	1,552,749
Total Expenses	649,679,000	636,102,647	615,895,989
ANNUAL DEFICIT	-	(30,286)	(42,622)
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	276,158	276,158	318,780
ACCUMULATEL SURPLUS AT END OF YEAR	$ 276,158	$ 245,872	$ 276,158

The accompanying notes and supplementary schedule are an integral part of these financial statements

Council on Post-Secondary Education

Statement of Change in Net Financial Assets
For the year ended March 31, 2014

	Budget	2014	2013
Annual Deficit	$ -	$ (30,286)	$ (42,622)
Tangible Capital Assets			
Acquisition of tangible capital assets	-	(16,701)	(2,319)
Amortization of tangible capital assets	7,000	7,703	6,690
Decrease (increase) in Tangible Capital Assets	7,000	(8,998)	4,371
Decrease in net financial assets	(7,000)	(39,284)	(38,251)
Net financial assets at beginning of year	238,800	238,800	277,051
Net financial assets at end of year	$ 231,800	$ 199,516	$ 238,800

The accompanying notes and supplementary schedule are an integral part of these financial statements

Council on Post-Secondary Education

Statement of Cash Flows
For the year ended March 31, 2014

	2014	2013
Cash provided by (used in)		
Operating Activities		
Net deficit for the year	$ (30,298)	$ (42,622)
Changes in non-cash items:		
Amortization	7,703	6,690
Accounts Receivable	7,038,500	(4,259,183)
Accounts Payable	8,751	(5,903)
Grants Payable	(6,979,500)	4,130,814
Cash provided by (used in) operating activities	46,156	(170,204)
Capital Activities		
Acquisition of tangible capital assets	(16,701)	(2,319)
Cash used in capital activities	(16,701)	(2,319)
Financing Activities		
Loan Receivable - Province of Manitoba	(96,207)	(73,336)
Provision for Employees' Severance Benefits	14,105	11,674
Provision for Employer's Share of Employees' Pension Benefits	96,207	73,336
Cash provided by financing activities	14,105	11,674
Increase (decrease) in cash and cash equivalents	43,572	(160,849)
Cash and cash equivalents, beginning of year	210,721	371,570
Cash and cash equivalents, end of year	$ 254,293	$ 210,721
Supplementary cash flow information:		
Interest Received	$ 1,608	$ 2,650

The accompanying notes and supplementary schedule are an integral part of these financial statements.

The Council on Post-Secondary Education

Schedule 1 - Administrative and Other Expenses
for the year ended March 31, 2014

	2014	2013
Amortization	$ 7,703	$ 6,690
Automobile and travelling	31,341	30,799
Computer operating & lease costs	72,997	60,371
Course and membership fees	14,460	12,565
Labour Market - Bridge Programs	713,599	-
Meetings - Council	1,620	1,078
Miscellaneous grants	2,300	9,702
Office rental	127,592	125,216
Postage and telephone	16,794	17,708
Printing and stationery supplies	10,463	11,492
Professional fees	42,290	30,131
Remuneration of Council members	33,994	37,975
Salaries and employee benefits	1,351,461	1,155,666
Subscriptions and books	2,420	1,591
Sundry	49,658	51,759
Total administrative and other expenses	$ 2,487,702	$ 1,552,749

Notes to Financial Statements
For the year ended March 31, 2018

1. Nature of Operations

The Council on Post-Secondary Education (COPSE) was established by an Act of the Legislature passed in 1997 and is composed of 11 members appointed by the Lieutenant Governor-in-Council.

The Universities Grants Commission Act was repealed effective April 28, 1997 by the Council on Post-Secondary Education Act.

The Council on Post-Secondary Education Act provided that the University Grants Fund be continued as the Post-Secondary Grants Fund. All assets and liabilities of the Universities Grants Commission were transferred to the Council on Post-Secondary Education.

Primarily, the Council on Post-Secondary Education provides funding to Manitoba's universities and community colleges for approved programs and capital projects from funds received from the Province of Manitoba.

On April 11, 2006, Treasury Board authorized the reorganization of the Council on Post-Secondary Education Secretariat. This included the integration of the College Expansion initiative into the Council on Post-Secondary Education Secretariat.

2. Significant Accounting Policies

A. Basis of Accounting

The Council on Post-Secondary Education's annual financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board.

B. Financial Instruments

Financial instruments consist of cash and cash equivalents, accounts receivable, loan receivable, accounts payable and accrued liabilities and grants payable. The loan receivable is measured at amortized cost using the effective interest rate method; all other financial assets and financial liabilities are measured at cost. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

C. Revenue Recognition

Revenue is recognized as funds are drawn from Province of Manitoba appropriations.

D. Grant Expense

Operating, support program, college expansion initiative, access, and strategic initiatives grants reflect payments/payables to Manitoba universities and community colleges for their annual operations. These grants are funded on the basis of scheduled payments to meet the operating requirements of the universities and community colleges. Operating grants are also provided to private religious colleges and to the Winnipeg Technical College.

Major capital grants based on shared cost agreements are funded on a reimbursement basis. The university must first incur eligible costs as defined in the terms of the agreement, which the Council then reimburses.

Major capital grants to universities that are discretionary grants are funded when the university has met the eligibility criteria and fulfilled the conditions set out by the Council.

Equipment and renovation grants are provided to Manitoba universities and community colleges based on the cash flow requirements of those institutions.

E. Vacation and Severance Benefits

Employees of the Council are entitled to vacation and severance benefits in accordance with the terms of the collective agreement. The liability for vacation is recorded based on the Council's best estimates. The liability for severance benefits is based on an actuarial valuation using the accrued benefit cost method and management's best estimates of salary escalation, retirement ages of employees and employee mortality. Actuarial gains or losses are amortized over the expected average remaining service life of employees (EARSL). EARSL is estimated at 10 years.

F. Employer's Share of Employees' Pension Benefits

Employees of the Council are pensionable under the Civil Service Superannuation Act. The Council accrues a provision for the liability for the employer's share of employee pension benefits, including future cost of living adjustments, based on an actuarial valuation using the accrued benefit cost method and management's best estimates of salary escalation, retirement ages of employees and employee mortality. Actuarial gains or losses are amortized over the expected average remaining service life of employees (EARSL). EARSL is estimated at 10 years.

G. Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset. Amortization is provided on a straight-line basis over the assets' estimated useful lives, in accordance with the Province of Manitoba guidelines, as follows:

Furniture	10 years
Leasehold improvements	10 years
Office Equipment	10 years
Computer Equipment	4 years
Computer Software	4 years

H. Measurement Uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

3. Loan Receivable – Province of Manitoba

The loan receivable from the Province of Manitoba represents the following recoverable amounts.

	2014	2013
Severance Pay	$ 104,141	$ 104,141
Pension	1,372,420	1,277,213
	$ 1,476,561	$ 1,381,354

The amount recorded as a receivable from the Province for funding of the severance pay liability was initially based on the estimated value of the corresponding actuarially determined liability for severance pay as at March 31, 1998. Subsequent to March 31, 1998, the Province provides annual grant funding for severance expense. As a result, the change in the severance pay liability each year is fully funded. The interest component related to the receivable is reflected in the funding for severance expense. The receivable for severance pay will be paid by the Province when it is determined that the cash is required to discharge the related severance pay liabilities.

The Province has accepted responsibility for providing the funding for the Council's pension liability and related expense which includes an interest component. The Council has therefore recorded a receivable from the Province equal to the estimated value of its actuarially determined pension liability of $1,372,420 (2013 - $1,277,213) and has recorded revenue for the year ended March 31, 2014 equal to its pension expense of $153,929 (2013 - $132,334). The Province will make payments on the receivable when it is determined that the cash is required to discharge the related pension obligations.

4. Risk Management

Interest Rate and Foreign Currency Risk

The Council's exposure to interest rate risk is considered low because of the short-term nature of its cash equivalents and accounts receivable. The majority of the balance of the loan receivable is not subject to interest rate risk because it is derived from the provision for employer's share of employees' pension benefits.

The Council is not exposed to foreign currency risk as it has no foreign currency denominated financial instruments.

Credit Risk

Credit risk is the risk of potential loss to the Council if a counterparty to a financial instrument fails to discharge an obligation. The Council's credit risk is primarily attributable to its cash, cash equivalents, accounts receivable and loan receivable. The credit risk on cash and cash equivalents is considered low as the counterparty is a high credit quality institution. The credit risk on accounts receivable and the loan receivable is considered low because the counterparty is the Province of Manitoba.

The carrying amount of financial assets represents the maximum credit risk exposure. The maximum exposure to credit risk at March 31 was:

	Carrying Amount	
	2014	2013
Financial Assets		
Cash and cash equivalents	$254,293	$210,721
Loans and Receivables:		
Accounts Receivable	621,266	7,659,766
Loan Receivable – Province of Manitoba	1,476,561	1,381,354
	$2,352,120	$9,251,841

5. Tangible Capital Assets

	2014		
	Cost	Accumulated Amortization	Net Book Value
Furniture	$ 69,467	$ 56,367	$ 13,100
Leasehold Improvements	43,784	15,357	28,427
Office Equipment	13,522	11,364	2,158
Computer Equipment	31,117	29,646	1,471
Computer Software	1,600	400	1,200
	$ 159,490	$ 113,134	$ 46,356

	2013		
	Cost	Accumulated Amortization	Net Book Value
Furniture	$ 64,482	$ 54,577	$ 9,905
Leasehold Improvements	33,580	11,490	22,090
Office Equipment	12,810	11,042	1,768
Computer Equipment	31,117	28,222	2,895
Computer Software	800	100	700
	$ 142,789	$ 105,431	$ 37,358

6. Provision for Employees' Severance Benefits

	2014	2013
Severance Obligations, at beginning of year	$ 106,223	$ 92,441
Benefits accrued	9,110	7,774
Interest accrued on obligations	6,904	6,008
Severance Obligations, at end of year	$ 122,237	$ 106,223
Unamortized actuarial gains	22,898	24,807
Severance Liability	$ 145,135	$ 131,030

Severance Benefit Expense	2014	2013
Current service costs	$ 9,110	$ 7,774
Interest costs	6,904	6,008
Amortization of actuarial gains	(1,909)	(1,908)
Total	$ 14,105	$ 11,874

An actuarial valuation of the severance obligations as at March 31, 2011 was conducted by Ellement & Ellement Ltd., Consulting Actuaries. The key actuarial assumptions used in that valuation were a rate of return of 6.0% inflation rate of 2.0% and salary rate increases of 2.75%. The liability has been extrapolated to March 31, 2014 using a formula provided by the actuary.

7. Provision for Employer's Share of Employees' Pension Benefits

	2014	2013
Pension Obligations, at beginning of year	$ 1,243,422	$ 1,221,722
Actuarial losses (gains)	27,365	(53,959)
Benefits accrued	70,445	58,015
Interest accrued on obligations	83,982	76,641
Benefits paid	(58,722)	(58,997)
Pension Obligations, at end of year	$ 1,366,492	$ 1,243,422
Unamortized net actuarial gains	5,928	33,791
Pension Liability	$ 1,372,420	$ 1,277,213

Pension Benefit Expense

	2014	2013
Current service costs, net of employee contributions	$ 70,445	$ 58,015
Interest costs	83,982	76,641
Amortization of net actuarial (gains)	(498)	(2,322)
Pension Benefit Expense	$ 153,929	$ 132,334

An actuarial valuation of the pension obligations as at December 31, 2012 was conducted by Ellement & Ellement Ltd., Consulting Actuaries. The key actuarial assumptions used in that valuation (and the December 31, 2011 actuarial valuation) were a discount rate of 6.0%, inflation rate of 2.0%, salary rate increases of 3.75% and post retirement indexing at 2/3 of the inflation rate. The liability has been extrapolated to March 31, 2014 using a formula provided by the actuary.

8. Contractual Obligations

The Council on Post-Secondary Education has approved funding of $4,182,057 (2013 - $5,553,565) for various new programs and system restructuring which will be provided over fiscal years 2014/15 to 2017/18.

9. Related Party Transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Council on Post-Secondary Education is related in terms of common ownership to all Province of Manitoba created departments, agencies and Crown corporations. The Council on Post-Secondary

Education enters into transactions with these entities in the normal course of business. These transactions are recorded at the exchange amount.

10. Budget Figures

Budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Council.

11. Subsequent Events

In April 2014, the Provincial Government introduced legislation to repeal The Council on Post-Secondary Education Act. Under the proposed legislation, the Council is dissolved but the Council's secretariat and its assets and liabilities (at carrying value) are transferred to the Department of Education and Advanced Learning.

THE COUNCIL ON POST-SECONDARY EDUCATION

Grant Expenses (unaudited)
For the year ended March 31, 2014

	2014	2013
Universities Grants		
1. Operating		
University of Manitoba	$ 325,226,965	$ 315,872,065
University of Winnipeg	57,151,500	55,669,500
Brandon University	35,676,029	34,444,911
University College of the North	26,778,300	25,460,300
Université de Saint-Boniface	14,446,900	14,084,900
Canadian Mennonite University	4,093,000	3,993,000
Providence University College	1,242,100	1,242,100
Booth University College	368,600	368,600
Steinbach Bible College	230,000	230,000
	465,213,394	451,365,376
First Claims		
University of Manitoba	236,066	244,650
University of Winnipeg	-	20,000
Brandon University	133,372	174,989
	369,438	439,639
Support Programs		
Campus Manitoba	1,087,000	787,000
Visually Impaired	344,258	357,488
Student Aid Tuition Rebate	112,000	
Churchill Northern Studies Centre	120,000	120,000
	1,663,258	1,264,488
Total Operating Grants - Universities		
University of Manitoba	325,463,031	316,116,715
University of Winnipeg	57,151,500	55,689,500
Brandon University	35,809,401	34,619,900
University College of the North	26,778,300	25,460,300
Université de Saint-Boniface	14,446,900	14,084,900
Canadian Mennonite University	4,093,000	3,993,000
Providence University College	1,242,100	1,242,100
Booth University College	368,600	368,600
Steinbach Bible College	230,000	230,000
Support Programs	1,663,258	1,264,488
	$ 467,246,090	$ 453,069,503

Grant Expenses (unaudited)
For the year ended March 31, 2014

	2014	2013
2. Capital		
(a) Equipment & Renovations		
University of Manitoba	$ 3,020,000	$ 3,020,000
University of Winnipeg	550,000	550,000
Brandon University	330,000	330,000
University College of the North	429,000	429,000
Université de Saint-Boniface	100,000	100,000
	4,429,000	4,429,000
(b) Major Capital Projects		
University of Manitoba	4,297,000	4,325,000
University of Winnipeg	633,027	610,000
Brandon University	393,000	387,221
University College of the North	-	-
Canadian Mennonite University	-	-
Université de Saint-Boniface	-	-
	5,323,027	5,322,221
Total Capital Grants		
University of Manitoba	7,317,000	7,345,000
University of Winnipeg	1,183,027	1,160,000
Brandon University	723,000	717,221
University College of the North	429,000	429,000
Université de Saint-Boniface	100,000	100,000
	9,752,027	9,751,221
3. Strategic Initiatives - Universities		
University of Manitoba	50,000	100,000
University of Winnipeg	100,000	-
Brandon University	175,000	-
University College of the North	75,000	-
	400,000	100,000
4. ACCESS Grants		
University of Manitoba	4,485,000	4,375,600
University of Winnipeg	1,552,100	1,514,200
Brandon University	-	330,935
University College of the North	3,371,300	2,913,993
	9,408,400	9,134,728
Total Universities Grants	$ 486,806,517	$ 472,055,452

THE COUNCIL ON POST-SECONDARY EDUCATION

Grant Expenses (unaudited)
For the year ended March 31, 2014

	2014	2013
Colleges Grants		
1. Operating		
Assiniboine Community College	$ 20,422,057	$ 19,975,400
Red River College	69,777,000	68,888,944
École technique et professionnelle	2,598,000	2,340,000
	92,797,057	91,204,344
2. Capital		
(a) Equipment & Renovations		
Assiniboine Community College	598,000	598,000
Red River College	1,219,000	1,219,000
	1,817,000	1,817,000
Total Capital Grants		
Assiniboine Community College	598,000	598,000
Red River College	1,219,000	1,219,000
	1,817,000	1,817,000
3. College Expansion Initiative		
Assiniboine Community College	8,278,000	7,207,000
University College of the North	4,532,600	4,443,600
Red River College	31,254,700	29,661,700
École technique et professionnelle	1,203,700	1,179,700
Tech Voc Initiative	-	10,000
	45,269,000	42,502,000
4. Strategic Initiatives		
Red River College	-	-
	-	-
5. ACCESS Grants		
Red River College	1,082,400	1,056,000
	1,082,400	1,056,000
Total College Grants	$ 140,965,457	$ 136,579,344

THE COUNCIL ON POST-SECONDARY EDUCATION

Grant Expenses (unaudited)
For the year ended March 31, 2014

	2014	2013
Access Program Grants		
University of Manitoba		
University of Manitoba ACCESS Program - North & South	$ 356,600	$ 347,900
Special Pre-Medical Studies Program	560,100	546,400
Professional Health Program	148,500	144,800
Northern Bachelor of Social Work Program	1,074,400	1,048,200
Winnipeg Education Centre - Social Work Program	1,253,700	1,223,100
Engineering ACCESS Program	510,600	498,200
Nursing	581,100	567,000
	4,485,000	4,375,600
University of Winnipeg		
Integrated Student Support Services	223,300	217,800
Winnipeg Education Centre	737,000	719,100
Aboriginal Teacher Education program	591,800	577,300
	1,552,100	1,514,200
Brandon University		
Brandon University Northern Teacher Education Program	-	330,935
	-	330,935
University College of the North		
ACCESS Education	2,244,000	1,814,193
ACCESS The Pas	418,500	408,400
ACCESS Nursing Preparation Year	708,800	691,400
	3,371,300	2,913,993
Total Universities ACCESS Programs	9,408,400	9,134,728
Red River College		
Community College ACCESS Program - North & South	484,700	472,800
Southern Nursing Program	597,700	583,200
	1,082,400	1,056,000
Total ACCESS Programs	$ 10,490,800	$ 10,190,728

THE COUNCIL ON POST-SECONDARY EDUCATION

Inter-Provincial Training Agreements (unaudited)
For the year ended March 31, 2014

	2014	2013
University of Saskatchewan		
Veterinary Medicine	$ 5,521,800	$ 5,413,500
University of Waterloo		
Optometry	153,059	126,832
Southern Alberta Institute of Technology		
Nuclear Medicine	168,112	168,112
Total Inter-Provincial Training Agreements	$ 5,842,971	$ 5,708,444

Chapter IV

Membership of the Council on Post-Secondary Education

The Council on Post-Secondary Education is composed of eleven members appointed by the Lieutenant Governor in Council for a term not exceeding three years. Each member may be re-appointed for one additional term.

The Council members on March 31, 2014 were:

Curtis Nordman (Chair)	Winnipeg
Bonnie Proven (Vice-Chair)	Minnedosa
Tayeb Meridji (to March 31, 2014)	Winnipeg
Carol Johnson (to June 30, 2014)	Winnipeg
Jerry Storie (to June 30, 2016)	Brandon
Beverlie Stuart (to June 30, 2014)	Winnipeg
Ken Webb (to March 31, 2016)	Winnipeg
Marlene Schellenberg (to September 30, 2013)	Winnipeg

Secretariat of the Council on Post-Secondary Education

The Secretariat Staff on March 31, 2014 were:

Ray Karassevich, MPA	Secretary
Valerie Shantz, MA, MPA	Director of Programs
Meg Brolley, M.Ed.	Senior Program Analyst
Melissa Weavers, B.HEc., M.Sc. (Cand.)	Program Analyst
Sarah Whiteford, PhD	Director, Policy and Legislative Affairs
Erin O'Hara, M.Phil., LL.B.	Senior Policy Analyst
Jeffrey Kehler, MPA	Policy and Program Analyst
Kitty Leong	Statistical Analyst
Jodi Binder, B.Sc.	Policy and Statistical Analyst
Josh Watt, MPA, MA (Cand.)	Director, Strategic Initiatives
Rick Dedi, MPA	Director, Post-Secondary Capital Initiatives
Carlos Matias, B. Comm. (Hons.), CGA	Chief Financial Officer
Chris Simes, CGA	Senior Financial Officer
Christine Gosselin	Accounting Clerk
Patricia Ferris	Executive Secretary
Janie Trudel	Administrative Assistant

Appendix A
Public Interest Disclosure (Whistleblower Protection) Act

The Public Interest Disclosure (Whistleblower Protection) Act came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The Act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the Act may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or, knowingly directing or counselling a person to commit a wrongdoing. The Act is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with the Act, and with a reasonable belief that wrongdoing has been or is about to be committed is considered to be a disclosure under the Act, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under the Act, and must be reported in a department's annual report in accordance with Section 18 of the Act.

The following is a summary of disclosures received by the Council on Post-Secondary Education for fiscal year 2013/14:

Information Required (per Section 18 of the Act)	Fiscal Year 2013/14
The number of disclosures received, and the number acted on and not acted on. *(Subsection 18(2)(a))*	Nil
The number of investigations commenced as a result of a disclosure. *(Subsection 18(2)(b))*	Nil
In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. *(Subsection 18(2)(c))*	Nil

Appendix B
Performance Reporting - Council on Post-Secondary Education

The following section provides information on key performance measures for the department for the 2013/14 reporting year. All Government of Manitoba departments include performance measures in their Annual Reports to complement the financial results and provide Manitobans with meaningful and useful information about government activities and their impact on the province and its citizens.

For more information on performance reporting and the Manitoba government, visit www.manitoba.ca/performance.

Your comments on performance measures are valuable to us. You can send comments or questions to mbperformance@gov.mb.ca.

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2012/13 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent actions/report links (F)
1. *Accessibility* to post-secondary education by measuring enrolment in Manitoba's universities and colleges	Student enrolment at universities and colleges is a key indicator of accessibility to post-secondary education. Accessibility to post-secondary education is linked to success in the labour market through better career opportunities and is linked to improved health and wellness.	Historical enrolment at universities and colleges **1999/00 University Enrolment**[1] Full time 22,410 Part time 8,255 Total 30,665 **1999/00 College Enrolment**[2] Full time 10,452 Part time 597 Total 11,049	Enrolment in Manitoba's universities in 2013/14 and colleges in 2012/13 **2013/2014 University Enrolment**[1] Full time 33,420 Part time 10,741 Total 44,161 **2012/2013 College Enrolment** Full time 15,348 Part time 1,439 Total 16,787	Increasing **University Total Enrolment** - between 1999/00 and 2013/14 full-and part-time enrolment increased by 44% for undergraduate and graduate students. **College Enrolment** - between 1999/00 and 2012/13, colleges' apprenticeship and regular day enrolment increased by 51.9%.	Further details on enrolment and other performance indicators can be found by contacting the Council on Post-Secondary Education or accessing the Statistical Compendium on the Council's website at http://www.copse.mb.ca/en/publications/index.html New investments continue to be made in early intervention programming designed to improve high school graduation and increase access to and retention in post-secondary education for disadvantaged, under-represented (including Aboriginal), and low-income students. The Bright Futures fund targeted $1 million in 2008/09 for this purpose and this was tripled to $3 million in 2010/11.

[1] Includes undergraduate and graduate students in regular session only (September to April)
[2] Includes regular programs and apprenticeship. Does not include continuing education, distance education and contract training.

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2012/13 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent actions/report links (F)
					Data on Aboriginal enrolment are based on self-identification and although data have improved, likely under-represent the actual proportion of Aboriginal learners. 2012/13 distribution of Aboriginal enrolment is similar to previous year at: University – 8% College – 13.3%
2. Affordability of post-secondary education by measuring the cost of post-secondary education to students.	The cost of post-secondary education to students is a key indicator of affordability of post-secondary education	Tuition fees paid by students at Manitoba's public post-secondary institutions for the 1999/00 academic year 1999/00 university tuition weighted average[3] for Arts and Sciences was $3,192 1999/00 college tuition un-weighted average was $1,435	Tuition fees paid by students at Manitoba's public post-secondary institutions for the 2013/14 academic year 2013/14 university tuition (weighted average) for Arts and Sciences was $3,312 2013/14 college tuition (un-weighted average) was $1,942	Tuition was reduced by 10% in 2000/01 and frozen until 2009/10. Tuition increases for 2013/14 were limited to 1.6%. College tuition increases for 2013/14 were limited to $150.	On April 22, 2009, the Government announced that it would allow a 4.5% increase in university tuition fees, which would include any ancillary fees increase, and a $100 increase for college tuition fees for the 2009/10 academic year. This was the first tuition fee increase since a 10% tuition fee reduction and freeze was implemented in 1999/00 as part of a broader strategy to increase participation in post-secondary education. Manitoba's university tuition is the third lowest in the country, after Quebec and Newfoundland. (Source: Statistics Canada) Manitoba's college tuition is the second lowest in Canada after Newfoundland (and excluding Quebec). In 2010/11, the Student Success

[3] The weighted average takes into account the latest enrolment count by universities and the tuition fees paid by Arts and Science students.

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2012/13 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent actions/report links (F)
					Grant was established to assist students who had unmet financial need. In 2009/10, CMSB was eliminated and the Canada Student Grant Program (CSGP) was introduced. Manitoba student debt levels remain second lowest in Canada (next to Quebec).
3. Student Success in the post-secondary education system by looking at the degrees, diplomas and certificates awarded by the institutions	A key indicator of student success in the post-secondary education system is the number of degrees, diplomas and certificates awarded to students by colleges and universities. Research shows that attaining a post-secondary education credential is important for participation and success in the modern knowledge economy.	Degrees, diplomas and certificates awarded by Manitoba universities and colleges in 1999 **1999 University Graduates** Bachelor Degree 4,460 Master's Degree 578 Doctoral Degree 67 Medicine & Dentistry 121 Certificate/Diploma 215 Total 5,441 **1999 College Graduates** Diploma 1,279 Certificate 1,578 Total 2,857 University and College Graduates are reported in the calendar year of graduation.	Degrees, diplomas and certificates awarded by Manitoba's universities and colleges in 2012/13 **2013 University Graduates**[4] Bachelor Degree 6,090 Master's Degree 775 Doctoral Degree 98 Medicine & Dentistry 140 Certificate/Diploma 443 Total 7,546 **2012College Graduates**[4] Diploma 2,046 Certificate 2,418 Total 4,464	Increasing From 1999 to 2013, the total number of university credentials granted increased by 38.7% From 1999 to 2012, the number of college graduates (diploma and certificate) increased by 56.2%	In 2009/10, $2 million was available to Graduate Scholarships to support 104 Masters students and 60 PhD students.

[4] University and college graduates are reported in the calendar year of graduation. College graduates include those from regular day programs and full-time regional centre programs (apprenticeship is not included).

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2012/13 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent actions/report links (F)
4. Capacity at post-secondary institutions by looking at provincial funding provided to the post-secondary institutions	It is important to measure the level of investment in universities and colleges.	Operating and Capital grant funding provided to colleges and universities in 1999/00.	Operating and Capital grant funding provided to colleges and universities in 2013/14.	Increasing	Beginning in 2009/10, COPSE and the Department of Advanced Education and Literacy worked together to launch a new initiative that includes establishing on a pilot basis, the implementation of four Internationally-Educated Professionals Bridge Training Programs. An important component of the initiative is assessment and evaluation of development, operation, and outcomes of the pilot programs designed to support capacity building within Manitoba's post-secondary institutions, enabling colleges and/or universities to deliver high-quality bridge programs for skilled immigrants. Between 1999/00 and 2009/10, funding to the post-secondary system including operating, capital, College Expansion Initiative, tuition rebate grants and all other funding increased by 80.4%
• Operating grants	The operating and capital financing provided to universities and colleges in a fiscal year is intended to allow the universities and colleges to operate in such a way that they will not incur any operating deficit in that year.	Operating grant funding to Manitoba's public universities in 1999/00 was $215.0 million	Operating grant funding provided to universities (excluding the University College of the North (UCN) in 2013/14 was $429.5million	• **Operating Funds** Since 1999/00, the operating grant funding to Manitoba's public universities (excluding UCN) has increased by $206.7million or 96.2% over the 1999/00 approved funding levels (after funding transfers have been excluded). When the property tax savings projected to 2006 are factored in, the increased resources for universities are 103.3%.	
		Manitoba's public colleges (including UCN) received $61.9 million in 1999/00 in operating grant funding.	Operating grant funding provided to colleges (including UCN) was $119.2 million in 2013/14. When combined with funding for the College Expansion Initiative, the total funding is $164.6million in 2013/14	Since 1999/00, the operating grant funding to Manitoba colleges (including UCN) has increased by $48.4 million or 77.1% over the 1999/00 approved funding levels. When combined with the increased funding under the College Expansion Initiative, the total increase to college	

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2012/13 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent actions/report links (F)
• Capital grants		In 1999/00, Universities and colleges received $13.2 million in capital funding	Capital grant funding provided to Manitoba's public universities and colleges was $11,569,027in 2013/14	funding is $95.4 million or 152.1% since 1999/00. • **Capital Funds** Since 1999/00, Government has supported $840.5million in capital investment at post-secondary institutions. The support of capital investment has been provided by Manitoba Education & Advanced Learning ($747.9 million) and Manitoba Infrastructure and Transportation ($92.6 million).	Recent government- funded capital projects include: In 2008/09, Government approved an investment of $40 million to address the most urgent deferred maintenance projects at universities. This funding is being provided over four years. In 2009/10, the Government of Canada and the Government of Manitoba announced funding support under the Knowledge Infrastructure program (KIP)[5][6]. Project costs under the Canada-Manitoba KIP Agreement totaled $200.7 million. The total federal contribution to these projects is $71.1 million, the provincial contribution is $61.1 million, and other contributions to the KIP projects totaled $68 million. KIP is intended to provide support to projects that strengthen the delivery of advanced knowledge and skills training by supporting deferred maintenance, renovation, new construction and research and development improvements at post-secondary institutions. Funding was available in

[5] The Knowledge Infrastructure Program (KIP) is a two-year, $2 billion economic stimulus measure to support infrastructure enhancements at Canadian post-secondary institutions as part of the $12 billion in new infrastructure investment allocated under Canada's Economic Action Plan.

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2012/13 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent actions/report links (F)
					2010/11 as it was spread over two years. In 2009/10, University College of the North and Government announced funds of approximately $82 million towards construction of the new 84,000 sq. ft. Thompson campus, providing modern education and training facilities based on sustainable design principles.
5. Relevance of post-secondary education to provincial priorities by looking at support for programming at the colleges and universities through the: • Strategic Programs Funds	The Council supports provincial priorities through its program approvals at the colleges and universities. This includes: - **Strategic Programs Funds** support development of new or expanded post-secondary programs that respond strategically to the needs of Manitoba's social, cultural, economic or labour market situations and are complementary to existing programs.	In 2000/01, the Council approved 21 university and 31 college programs for a total of 52 new or expanded programs.		Increasing From 2000/01 to 2012/13, the Council approved 218 new or expanded programs for universities and 181 programs for colleges, for a total of 399 programs.	**Strategic Programs** Since 2000/01, the Council has made significant investments in several sectors in the post-secondary system. These include programming for Aboriginal students, nursing, community and health-related professions, information technologies, accessibility initiatives, prior learning assessment and recognition, French language training, infrastructure, industry and business administration.

What is being measured and using what indicator? (A)	Why is it important to measure this? (B)	Where are we starting from (baseline measurements)? (C)	What is the 2013/14 result (current year) or most recent available data? (D)	What is the trend over time? (E)	Comments/ recent achievements/planned items (F)
• System Restructuring Projects	- System Restructuring Projects are designed to restructure some aspect of the post-secondary system. Examples of projects are those that incorporate learning technologies in the delivery of programs, services that support activities which improve Aboriginal participation rates, or initiatives that promote use of prior learning assessment and/or enhanced credit transferability and articulation in the system. Projects are funded for up to a maximum of 3 years.				System Restructuring Projects Projects funded in 2013/14 include: - Funding towards the development of a publicly searchable transfer credit database by Campus Manitoba - Funding towards the Urban and Inner City Studies program at the University of Winnipeg
• College Expansion Initiative	- College Expansion Initiative Programs support the growth of Manitoba's public college system.			Since 2000/01, the College Expansion Initiative has committed $47.08 million to college system expansion.	College Expansion Initiative (CEI) investments by sector include health, aerospace, information communication technologies, manufacturing/industry, business/tourism, community/human services, agriculture and natural resources, Princess Street Campus and strategic interventions.